

# Enterprise FLORIDA, Inc.

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## PARTNER INFORMATION

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### SALES TAX EXEMPTION ON ELECTRICITY AND STEAM

#### How it Works

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Charges for electricity used directly and exclusively at a fixed location to operate machinery and equipment that is used to manufacture, process, compound, or produce items of tangible personal property for sale, or to operate pollution control equipment, recycling equipment, maintenance equipment, or monitoring or control equipment used in such operations, may be exempt from the sales tax.

#### ELIGIBILITY

- The Standard Industrial Classification (SIC) Code for the taxpayer claiming the exemption must appear in the attached chart.
- If 75 percent or more of the electricity or steam used at the fixed location is used to operate qualifying machinery or equipment, 100 percent of the charges for electricity or steam used at the fixed location are exempt.
- If less than 75 percent but 50 percent or more of the electricity or steam used at the fixed location is used to operate qualifying machinery or equipment, 50 percent of the charges for electricity or steam used at the fixed location are exempt.
- If less than 50 percent of the electricity/steam used at a facility is for exempt uses there is NO exemption. (§212.08(5)(ff), *Florida Statute*).

#### APPLICATION PROCESS

- File the attached *Purchasers' Exemption Certificate* with utility provider to claim the exemption.
- Utility provider will adjust monthly statement to reflect the amended sales tax.

#### For More Information

For more information call the Florida Department of Revenue, Tax Information Services, Monday – Friday, 8:00 a.m. to 5:00 p.m. at 850/488-6800.

Statutory reference: [Section 212.08, Florida Statutes](#)

## Standard Industrial Classification Codes Qualifying for the Sales Tax Exemption on Electricity and Steam

<b>SIC Industrial Major Group Numbers</b>	<b>Short Titles of Major Group Numbers</b>
10	Metal Mining
12	Coal Mining
13	Oil & Gas Extraction
14	Mining & Quarrying of Nonmetallic Minerals, Except Fuels
20	Food & Kindred Products
212	Cigar Production
22	Textile Mill Products
23	Apparel and Other finished Products Made from Fabrics and similar materials
24	Lumber & Wood Products
25	Furniture & Fixtures
26	Paper & Allied Products
27	Printing, Publishing, and Allied Industries
28	Chemicals and Allied Products
29	Petroleum Refining and Related Industries
30	Rubber and Miscellaneous Plastics Products
31	Leather and Leather Products
32	Stone, Clay, Glass, and Concrete Products
33	Primary Metal Industries
34	Fabricated Metal Products, Except machinery and Transportation Equipment
35	Industrial and Commercial Machinery and Computer Equipment
36	Electronic and Other Electrical Equipment and Components, Except Computer Equipment
37	Transportation Equipment
38	Measuring, Analyzing, and controlling Instruments; Photographic, Medical and Optical Goods; Watches and Clocks
39	Miscellaneous Manufacturing Industries

“SIC,” means those classifications contained in the Standard Industrial Classification Manual, 1987, as published by the Office of Management and Budget, Executive Office of the President.

**PURCHASER'S EXEMPTION CERTIFICATE  
ELECTRICITY OR STEAM USED TO MANUFACTURE ITEMS  
FOR SALE OR USE ON OR AFTER JULY 1, 2000**

\_\_\_\_\_ (Purchaser's Name) certifies that the electricity or steam purchased on or after \_\_\_\_\_ under the following account number(s) is exempt from sales tax, because such electricity or steam will be used at a fixed location to operate machinery and equipment that is used to manufacture, process, compound, produce, or prepare for shipment items of tangible personal property for sale, or to operate pollution control equipment, recycling equipment, maintenance equipment, or monitoring or control equipment used in such operations.

\_\_\_\_\_ (Purchaser's Name) further certifies that: a) its four-digit SIC Industry Number is listed below, and this number is classified under SIC Industry Major Group Number 10, 12, 13, 14, 20, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, or 39, or under Industry Group Number 212 as contained in the Standard Industrial Classification Manual, 1987, as published by the Office of Management and Budget, Executive Office of the President; and, b) 75% or more of the electricity or steam used at a fixed location is used to operate machinery and equipment as described above, and the location qualifies for the 100% exemption, or c) more than 50% but less than 75% of the electricity or steam used at a fixed location is used to operate machinery and equipment as described above, and the location qualifies for a 50% exemption.

SIC INDUSTRY NUMBER \_\_\_\_\_

Address of Exempt Locations	Utility or Steam Account Numbers	Amount of Exemption Claimed (Circle One)
		100% 50%
		100% 50%
		100% 50%

The undersigned understands that if such purchases of electricity or steam do not qualify for exemption, the undersigned will be subject to sales and use tax, interest, and penalties. Purchaser further understands that when any person shall fraudulently, for the purpose of evading tax, issue to a vendor or to any agent of the state a certificate or statement in writing in which he or she claims exemption from the sales tax, such person, in addition to being liable for payment of the tax plus a mandatory penalty of 200% of the tax, shall be liable for fine and punishment provided by law for conviction of a misdemeanor of the second degree, as provided in s. 775.082, s. 775.083, or s. 775.084.

\_\_\_\_\_  
Purchaser's Name (Print or Type)

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature & Title

\_\_\_\_\_  
Florida Sales Tax Number

\_\_\_\_\_  
Federal Employer Identification Number (F.E.I.) or  
Social Security Number

\_\_\_\_\_  
Telephone Number